

## Message Text

UNCLASSIFIED

PAGE 01 DAR ES 00280 242344Z

ACTION COME-00

INFO OCT-01 AF-08 ISO-00 EB-08 PASS-00 /017 W

-----250252Z 029127 /73

R 241950Z JAN 77

FM AMEMBASSY DAR ES SALAAM

TO SECSTATE WASHDC 3798

UNCLAS DAR ES SALAAM 0280

TO: ENGINEERING CONSULTANTS INC.

1901 SO. NAVAJO ST.

DENVER, COLORADO 80223

CABLE: ECIDEN

E.O. 11652: N/A

TAGS: BGEN, TZ

SUBJ: TELEGRAPHIC INQUIRY FROM U.S. CONSULTING ENGINEER

REF: YOUR CABLE OF JANUARY 22

1. IGRA STANDS FOR INTERNATIONAL GENERAL RULES OF AGREEMENT  
BETWEEN CLIENTS AND CONSULTING ENGINEERS.

2. ACCORDING TO INCOME TAX REGULATIONS, FOREIGN FIRMS CHARGED  
CORPORATION TAX AT RATE OF FIFTY-FIVE PERCENT ON NET PROFITS.  
DURING CONTRACT PERIOD, FOREIGN FIRM PAYS WITHHOLDING TAX OF  
TWENTY PER CENT ON GROS AMOUNTS PAYABLE TO LOCAL SUB-CONTRACTORS.

3. FOREIGN COMPANY EMPLOYEES SUBJECT TO INDIVIDUAL RATES OF  
TAX SAME AS TANZANIA NATIONALS. INCOME TAX RATES ARE PRO-  
GRESSIVE AND HIGH. FOR EXAMPLE, AN INDIVIDUAL EARNING  
\$1,800 PER MONTH WOULD PAY \$1,162 PER MONTH IN TAXES  
UNDER PAY AS YOU EARN SCHEME.

4. SUBJECT AND PRACTICE OF TAXATION COMPLEX AND USUALLY  
NEGOTIABLE ON AD HOC BASIS DEPENDING UPON NATURE OF PROJECT.

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EMBASSY RECOMMENDS CONSULTATION WITH TAX OFFICIALS AND  
LOCAL EXPERTS FOR FURTHER INFORMATION.

LEVIN

NOTE BY OC/T: PASSED ABOVE ADDRESSEE.

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 24-Jan-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977DARES00280  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770026-0018  
**Format:** TEL  
**From:** DAR ES SALAAM  
**Handling Restrictions:** n/a  
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**Litigation History:**  
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**Message ID:** 1a272bd2-c288-dd11-92da-001cc4696bcc  
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**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
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**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
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**Review Release Event:** n/a  
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**Review Withdrawn Fields:** n/a  
**SAS ID:** 3524547  
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**Status:** NATIVE  
**Subject:** TELEGRAPHIC INQUIRY FROM U.S. CONSULTING ENGINEER  
**TAGS:** BGEN, TZ  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009